

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
February 21, 2005
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Norwood G. Clark, Jr., CPA, President; Leonard W. Jones, CPA, Vice President; Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; O. Charlie Chewning, Jr., CPA; Jordan C. Harris, Jr.; and Michael C. Jordan, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, Executive Director, NCACPA; Sharon Bryson, Deputy Director, NCACPA; Tom Chenoweth, CPA, Highland Publishing Company; Curt Lee, Past President, NCSA; and William E. Self, CPA.

CALL TO ORDER: President Clark called the meeting to order at 10: 01 a.m.

MINUTES: The minutes of the January 24, 2005, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The financial statements for January 2005 were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Messrs. Jones and Winstead moved to allow North Carolina licensees to comply with the Board's ethics CPE requirement by complying with their resident jurisdiction's ethics CPE requirement. Messrs. Jones and Winstead withdrew the motion on the Board staff drafting a rule for future rule-making.

The Board discussed rules that may need to be considered for future rule-making.

NATIONAL ORGANIZATION ITEMS: The Board reviewed and discussed the letter from Ellis M. Dunkum, CPA, NASBA Regional Director, regarding the proposed fee increase by the AICPA on the Uniform CPA Examination. The Board instructed the Executive Director to draft a letter of response which states the Board's concern for any unwarranted fee increases.

STATE AND LOCAL ORGANIZATION ITEMS: The Board reviewed ethical issues that may be considered for topics in the ethics CPE courses. Mr. Winstead reported on his attendance at the NCACPA's ethics course presented in Greensboro on February 11, 2005.

Messrs. Clark, Ahler, and Barham reported on the work of the NCACPA special Governmental Audit Quality Task Force.

Mr. Clark reported on NC Senate Bill 1008 regarding the writing of rules for oversight of not-for-profit organizations which receive State funds.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Jones moved and the Board approved the following recommendations of the Committee:

Case No. 200404-018 – Approve a Notice of Hearing for April 20, 2005, at 10:00 a.m.

Case No. 9811-100 – Kim W. Ridenhour – Messrs. Winstead and Harris moved to approve the Consent Judgment. Motion passed with six (6) affirmative votes and zero (0) negative votes. (Appendix I).

Case No. 200309-044 – Janet Page Land – Messrs. Jordan and Winstead moved to approve the signed Consent Order. Motion passed with six (6) affirmative votes and zero (0) negative votes. (Appendix II).

Conditional License Status and Civil Penalty – Pursuant to 21 NCAC 8G .0406(b)(2), by Board Order, the following licensees' certificates have been placed on conditional status for one year and each licensee has been assessed a \$250.00 civil penalty:

Virgil R. McConnell, #17666
Jeffrey R. Hause, #25979
Jennifer Fabrizio, #28575
Michael J. Pfeiffer, #22481
Mary Ann Kirchner, #23355
Paul L. Erickson, #23991

David A. Wilson, #21362
James R. Gummow, #20827
James H. McLawhorn, #20218
(Appendix III)

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Harris moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Novella F. Karwatsky

Mark Alan Konyndyk

Original Certificate Applications - The following were approved:

Beth Ann Arbuckle
Jannica Maria Elisabet Barton
Michelle Marie Boswell
Te-Hsin Annie Chu
Donna Sorrells Clampitt
Cynthia Day Collie
Jonathan Gary Cooke

Dale R. Coulthard
Melissa Raye Fiss
Lori Ann Fuqua
Dana LaRae Harrison
Evan Mark Hood
John Willis Howard
Novella F. Karwatsky

Mark Allen Kelley
Dorrene S. Kline
Mark Alan Konyndyk
Tammy L. Lehman
Anna Nicole Madren
Brian Rai Mann
John Travis McMinnville

Joy Christine Munns
Edwin Tyler Niblack
Carey Renee Parnell
Wesley Brandon Peele
Jill Ferrell Robertson
Leslie Savage

Reciprocal Certificate Applications - The following were approved:

Karen Hughes Aylor
Dominick Angelo DeBellis
Jenny Ann Duey
Sandra O. Frempong
Vickie Reid Hanner
Frank Edward Jenkins Jr.

Erich Jonathan Kessel Sr.
Hee Jin Kim
Susan D. McDaniel
Cecilia Tudor Rose
Robert Jeffrey Suggs
Adam Louis Wilch

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Nicholas Paul Casini T03178
Payal Dilip Chauhan T03179
Lisha Anne Davis T03180
Martin J. Halloran T03181
Linda R. Henning T03182
Fredrick Kuntzman T03183
Leah Robertson Maybry T03184
Jose Ramon Rodriguez T03185
Cynthia R. Rosplock T03186
Maria Cristina Jimenez Tan T03187
Brian David Wigginton T03188
Melissa Buckman Williams T03189

Patrick Lawrence Brown T03191
Dail Richard Granholm T03192
Daniel Lee Groves T03193
Lee Ellis Haynes T03194
David George Kostmayer T03195
Walter Randall Louis T03196
Nishit Khnshal Mehta T03197
Joanna Lewis Mitchell T03198
Bennie Lee Poulson Jr. T03199
Jason Gene Sullivan T03200
Henry G. Zigtema T03202

Reinstatements - The following were approved:

Donna Meacham Blackman #21271
William S. Creekmuir #11710
Joseph Yates Parker III #20284
Jolene Kay Perez #24254

Susan Vickers Smith #12510
Herschel Everett Stellings #7417
Charles Edward Williams #12799

Reissuance of New Certificate - An application for reissuance of new certificate and consent agreement submitted by Ronald Franklin Finger (#9231) was approved.

Firm Registrations - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

Browne, P.A.
Carroll, Gainey & Hamlin, CPAs, PC
DICKSON WARREN & COMPANY, PLLC
Dwayne M. Dills, CPA, PC
JEFFREY L. FULLER, PA

Carlotta Lytton, CPA, PC
STEPHEN L. LUCAS, CPA, PA
Steven D. Johnson, CPA, P.C.
Lamar Jones C.P.A. P.A.
Lisa P Khayyat, CPA, PC

CPE Sponsors - Staff approved the CPE Sponsor registration submitted by Graham Allen Associates - Cary NC. The Committee ratified staff approval.

Staff recommended that the 2004 CPE audit sample be maintained at 250 licensees. The Committee approved staff recommendation.

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Steven O. Leonard #11736 (6/30/05)
Daniel Gray Matthews #1242 (6/30/05)

H. Timothy Thomas #9254 (6/30/05)

Requests submitted by the following were disapproved:

Sandra Mattos #24918
Megan Schaap #29139

Messrs. Jordan and Harris moved to disapprove the CPE extension requests from Roy T. Lilley, #13230 and Charles Vernon Rouse, Jr., #16792. Motion passed with six (6) affirmative votes and zero (0) negative votes.

Conditional Licenses - Staff has received and recommends approval of the request to rescind the conditional licenses awarded to Neal O. Carnahan (#21564). The Committee approved staff recommendation.

Peer Review Matters -

The firms listed below submitted a renewal or termination notice less than 60 days after the deadline. Staff recommended a conditional license until February 21, 2006, for all firm owners pursuant to 21 NCAC 8J .0111(1). The Committee approved staff recommendation:

Alexander Guess, CPA, P.A.
Alexander A. Guess #19581
Richie D. Phillips CPA #27640

Examinations – The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Brent Matthew Allen
Hollie Demetria Ardoin
James Keith Askew
Douglas Wayne Baker
Evan Christopher Balafas
Rui-Ru Bao
Mason Tyler Beaumont
Marcia Helene Benz
Michael William Bingham
Gary Lee Bode
Garrett Dwight Bolden
Robert Edward Booth
Rhonda Thompson Borgman
Kimberly Opharrow Branch
Bridget Ann Brogan
Kelli Ann Brown
Jeffrey Gene Campbell
Kendell Gore Cangelosi
Jocelyn Mounce Carter
Maria Chernuskaya Casey
Robbie Brett Chapman
Charles Clayton Christian
Timothy David Clark
Michael David Clonch
Christopher Michael Cobb
Danielle Marzette Cole
Solomon Newton Cole IV
Brandon Gray Combs
Dale Winburn Cox
Taunya Lynn Craig
Catherine Collins Csar
Ian Oluwatoyin Davies
James Woodson Davis
Melinda Ruth Davis
Jennifer Marie DeLuca
Christopher T. Dickman
Reese Dickson Dorrier
Elizabeth Ann Dray
Misty Matthews Dufur

Julie L. Duriga
Jennifer Lynn Eckard
Torgrim Christopher Forberg
Scott Graham Francis
Scott Lee Frazier
Barbara Wagoner Fuller
Benjamin Edward Geers
Jonathan Arthur Gierich
Caroline Clark Ginman
April Kristina Goodman
Terri Walker Gordon
Ivar Reinhart Gram II
Stephanie Blair Grubb
Heather Marie Guenther
Jennifer Leigh Gwyn
Lisa C. Hardin
Meredith Anne Hardison
Paula Lee Hester
Evelyn Joyce Hickman
Erika Marie Hill
Matthew David Hill
Latasha Montreal Hodges
Renee M. Houpt
Sarah Pierce Huneycutt
Jeffrey Ronald Hunt
Suzanne Leigh Hunt
Lisa Renee Isenhour
Derrick Lamont James
Phillip Andrew Jefferis
Holly Beth Johnson
Natalie Louise Kalil
Kelly Elizabeth Kuykendall
William Thorpe Landis
Katherine Lee Lawson
Jennifer Wan Leung
Betsey Pei Yun Lin
John Anthony Lovato Jr
Allan Clifford Mark
Patrick Kiseli Mativo

Tiffany Monique Mayers
Joshua Scott Mayor
Michael Lee McCaman
Chad Eric McManus
Nancy Elizabeth McRee
Cassandra McSwain
Julie Heather Meister
Lillian Marie Moore
Joseph Adrian Norman Jr
David Andrew Page
Jennie Braswell Parker
Renea Elizabeth Pawelec
Lori Halstead Perry
Ryan Merrell Perry
Robert Marshall Phillips
Jamie Riner Pope
Michael Joseph Posta IV
John Wesley Quick III
Shannon Janese Rainer
Jeannette Ann Ray
Kevin Christopher Rayle
Kristin Keri Ritterbusch
Samuel Nicholas Satey
Ryan David Satterfield
Brandy Nicole Scales
Kathryn Elizabeth Scarborough
Blake Allen Schell
Andrew Michael Schmidt
Frederick Michael Scully
Megan Marie Shealy
Tameeka Monique Shorter
David Alton Sisk

Wayne Lee Southern
Erin Leigh Spaak
Leslie Bailey Spain
Cynthia Lynn Spencer
Elizabeth Easkins St.Clair
Teresa Ann Stembridge
Kimberly Ann Stewart
Katherine Colleen Stille
David Lee Stroupe
Christopher James Surratt
Summer Starr Swafford
Naimish P. Thaker
Cynthia Marie Thomas
Julianty Tjandra
Joshua Ray Turbeville
Danny Kamel Umar
Maurice Joseph Vaz
Karin Hite Ventura
Justin Timothy Walter
Feng Wang
Christopher Edwin Warfford
Brett Alan Warner
Carrie Elizabeth Williams
Mary Jane Y. Williams
Jerry Lewis Wilson
Jialing Peng Wilson
Adam Paul Wood
Kristen Wright Rowland
Lisa Marie Wurtzbacher
May Xi Yang
Zi Zhuang

CLOSED SESSION: Messrs. Harris and Chewing moved to enter Closed Session to discuss personnel and legal matters with Executive Staff and Legal Counsel. Motion passed.


PUBLIC SESSION: Messrs. Jordan and Chewing moved to re-enter Public Session to continue with the Agenda.

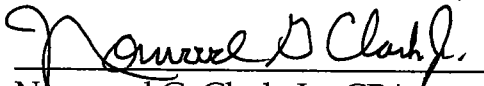
EXECUTIVE STAFF AND LEGAL COUNSEL: The Board approved the Executive Staff's request to dispose of the outdated, depreciated, and data-free computers to staff.

ADJOURNMENT: Messrs. Chewing and Harris moved to adjourn the meeting at 12:15 p.m.
Motion passed.

Respectfully submitted:

Attested to by:


Robert N. Brooks
Executive Director


Norwood G. Clark, Jr., CPA
President

NORTH CAROLINA

WAKE COUNTY

IN THE GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION

04 CVS 80672

NORTH CAROLINA STATE BOARD
OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS,

Plaintiff,

v.

Kim W. Ridenhour

Defendant,

CONSENT JUDGMENT

IT APPEARING to the Court that the Defendant has been properly served with process in this action, that he has submitted to the jurisdiction of this Court; and it further appearing that the parties have consented to the signing and entry of this Judgment; the Court makes the following:

FINDINGS OF FACT

1. Plaintiff, the North Carolina State Board of Certified Public Accountant Examiners ("CPA Board") an independent agency of the State of North Carolina, is organized under the provisions of Chapter 93 of the General Statutes of North Carolina and is charged with such duties and exercises such powers as are provided therein.
2. The defendant, Kim W. Ridenhour, is a citizen and resident of Guilford County, North Carolina.
3. Chapter 93 of the North Carolina General Statutes creates the CPA Board and empowers it to: "adopt rules of professional ethics and conduct to be observed by certified public accountants in this State," "revoke, either permanently or for a specified period, any certificate issued under the provisions of this Chapter to a certified public accountant" for "violation of any rule of professional ethics and professional conduct adopted by the Board," and regulate the use of the licensed title "Certified Public Accountant" in North

Carolina. This action is brought under the provisions of G.S. §§ 93-3, 93-4, 93-5, 93-6, 93-8, 93-12(8c), 93-12(9) and 93-12(16).

4. G.S. § 93-1(a)(3) defines “Certified Public Accountant” as a person who holds a certificate as a public accountant issued to him under the provisions of this Chapter.
5. Defendant was previously licensed as a Certified Public Accountant in North Carolina.
6. On May 18, 2000, pursuant to G.S. § 150B-41(c), Defendant entered into a Consent Order with the CPA Board regarding violations of accountancy laws and rules including but not limited to the failure to comply with peer review requirements and deceptive conduct related to the reporting of the peer review certification.
7. By that Consent Order, Defendant also agreed that his individual certificate to practice as a CPA was suspended for one year and until AICPA’s Peer Review board accepted the 1996 peer review for Defendant’s firm.
8. Additionally, by that Consent Order, Defendant also agreed that his firm registration be suspended for one year and until AICPA’s Peer Review Board accepted the 1996 peer review for Defendant’s firm.
9. Defendant also agreed to obtain twenty (20) hours of Continuing Professional Education (“CPE”) in accounting principles and auditing standards in addition to the forty-hour annual requirement for the next three years.
10. The Defendant also consented that “If [Defendant] fails to complete the requirements as specified in this Consent Order, Defendant’s certificate shall be suspended until such time as all requirements have been completed.”
11. On May 22, 2000, the CPA Board suspended Defendant’s firm, Kim W. Ridenhour, CPA, P.A. as provided by the Consent Order.

12. On June 20, 2000, the CPA Board received a carbon copy of a letter from the North Carolina Secretary of State Corporations Division to Defendant informing him that his corporation's status was suspended.
13. In May, 2001, the CPA Board issued a Show Cause Order to Defendant ordering him to show how he was in compliance with the Consent Order. The Show Cause Order was sent via certified mail but Defendant refused to claim the certified mail.
14. On August 31, 2001, the Show Cause order was re-issued and served along with a subpoena by sheriff. Defendant never responded to that Show Cause Order.
15. In violation of the CPE requirement specified in the Consent Order, Defendant only obtained four (4) hours of CPE in accounting principles and auditing standards during the 2000 calendar year.
16. Based upon Defendant's failure to comply with the terms of the May 2000 Consent Order, the Board ordered on November 19, 2001 that Defendant's individual license (and thus his firm's registration) continue to be suspended.
17. During the time of suspension of his license, Defendant has continued to hold himself out as a Certified Public Accountant individually and through the firm bearing the name, Kim W. Ridenhour, CPA, P.A.
18. Specifically, Defendant's fax letterhead represented him as "Kim W. Ridenhour, CPA, P.A."
19. Defendant's firm, Kim W. Ridenhour, CPA, P.A., continued to be registered with the North Carolina Secretary of State, but the corporation's status was suspended on December 23, 2003 for failure to pay taxes or fees as assessed by the North Carolina Department of Revenue.
20. Additionally, Defendant continued to list himself and his firm under the section entitled "Accountants-Certified Public" in the Greensboro Yellow pages for the 2002-2003 year.

21. Defendant also listed himself as a CPA in the Talking Phone Book for 2003-2004.
22. Defendant also listed himself as a CPA in the BellSouth Yellow pages for 2003-2004.
23. Defendant also continued to use the CPA licensed title on his business cards and office sign.
24. Defendant and his firm also continued to be listed as a CPA in listings on the internet.

Based upon the foregoing Findings of Facts, the Court makes the following:

CONCLUSIONS OF LAW

1. Chapter 93 of the North Carolina General Statutes creates the CPA Board to, among other things, protect the public, and to regulate the use of the licensed title "Certified Public Accountant" in North Carolina. This action is brought under the provisions of G.S. §§ 93-3, 93-4, 93-5, 93-6, 93-8, 93-12(8c), 93-12(9) and 93-12(16).

2. This Court has jurisdiction and venue over the parties and this matter.

3. G.S. §93-3 prohibits the unauthorized use of the licensed title "certified public accountant" by an individual as follows:

It shall be unlawful for any person who has not received a certificate of qualification admitting him to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.

4. G.S. §93-4 prohibits the unauthorized use of the licensed title "certified public accountant" by a firm as follows:

It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State

Board of Certified Public Accountant Examiners admitting him to practice as a certified public accountant...

5. G.S. §93-5 prohibits the unauthorized use of the licensed title “certified public accountant” by a corporation as follows:

It shall be unlawful for any corporation to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it to practice as a certified public accountant.

6. G.S. §93-6 provides that it is unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the CPA Board, unless such person uses the term “accountant” and only the term accountant in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.
7. G.S. §93-8 provides that it is unlawful for any certified public accountant to engage in the public practice of accountancy in this State through any corporate form, except as provided in General Statutes Chapter 55B.
8. G.S. §93-12(8c) authorizes the CPA Board to adopt and enforce peer review requirements.
9. G.S. §93-12(9) authorizes the CPA Board to adopt and enforce Rules of Professional Conduct.
10. Pursuant to G.S. §93-12(16), the CPA Board has the following powers and duties:

To apply to the courts, in its own name, for injunctive relief to prevent violations of this Chapter or violations of any rules adopted pursuant to this Chapter. Any

court may grant injunctive relief regardless of whether criminal prosecution or any other action is instituted as a result of the violation. A single violation is sufficient to invoke injunctive relief under this subdivision.

IT IS THEREFORE ORDERED that the Defendant ought to be and he is hereby

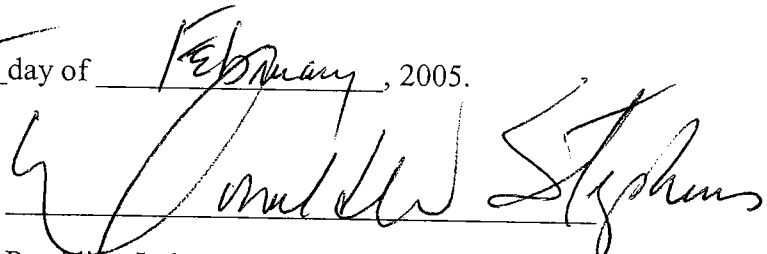
PERMANENTLY ENJOINED from:

1. Using the licensed title "certified public accountant" or using any words, letters, abbreviations, symbols or other means of identification to indicate that he has been admitted to practice as a certified public accountant, until such time, if any, as the CPA Board may issue to Defendant a certificate under the provisions of Chapter 93 of the North Carolina General Statutes. This judgment shall not prohibit the Defendant from holding himself out as an "accountant" and only as an "accountant" as that term is defined in G.S. §93-1(a)(1) and from obtaining a privilege license as required by G.S. §105-41 to practice as an "accountant" and only an "accountant". Consistent with this provision, Kim W. Ridenhour shall, on or before March 15, 2005:
 - a. Destroy or erase any signs, papers, documents, documents, audio or video tapes and any and all other tangible items by which he identifies himself as a Certified Public Accountant and/or his firm as a CPA firm;
 - b. Provide the Board with a complete list of the names, addresses and telephone numbers of all present and former clients of the Defendant and Defendant's firm. Defendant shall send a letter, approved in advance by the CPA Board, to all such clients, informing them that Defendant is not licensed as a Certified Public Accountant, that the Defendant's firm is not a CPA firm, and that neither he nor his firm is permitted to use the licensed title "Certified Public Accountant" or "CPA". Defendant shall provide the Board with the client list and send the letter to said clients;
 - c. Provide proof to the CPA Board that Defendant notified all telephone companies which publish a directory listing Defendant and/or his firm as a CPA or Certified Public Accountant to disconnect and discontinue, without rollover to a new telephone number, any telephone number under which either

Defendant or Defendant's firm is listed as a CPA or Certified Public Accountant;

- d. Disconnect and discontinue, without rollover to a new telephone number, any telephone, cellular telephone, facsimile number, e-mail address, or website used by Defendant or by Defendant's firm which identified Defendant or Defendant's firm as a CPA or Certified Public Accountant; and
 - e. Defendant shall place a one-half ($\frac{1}{2}$) page notice, approved in advance by the CPA Board, in the Greensboro News & Record Newspaper containing notice of the unauthorized use of the CPA title with apology and provide a copy of the same to the CPA Board as published.
2. The Superior Court of Wake County, North Carolina shall retain jurisdiction for and limited to the purposes of enforcing this Consent Judgment, and the Defendant shall therefore submit to the jurisdiction of this Court if future issues of compliance with this Consent Judgment arise.
 3. Any violation of this Judgment shall be deemed contempt of court and shall be punishable by both the civil and criminal contempt powers of this Court upon proper showing.
 4. In the event that Defendant violates this Consent Judgment, then the CPA Board may avail itself of all remedies provided by law or equity. In the event of a motion to enforce this Consent Judgment, and the CPA Board being the prevailing party, CPA Board shall be entitled to an award for court costs and attorney fees as awarded by the Court.

Entered into this 22 day of February, 2005.


Presiding Judge

WE CONSENT:

KIM W. RIDENHOUR

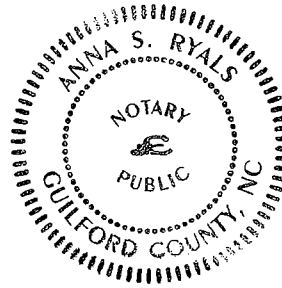
BY: Kim W. Ridenhour

STATE OF NORTH CAROLINA

COUNTY OF Guilford

Sworn to and subscribed personally
before me by Kim W. Ridenhour
this the 1st day of February, 2005.

Anna S. Ryals
NOTARY PUBLIC



My Commission Expires: October 14, 2009

NORTH CAROLINA STATE CPA BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Robert Brooks
Robert Brooks, Executive Director

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200309-044

IN THE MATTER OF:
Janet Page Land, #18316
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 18316 as a Certified Public Accountant.
2. On October 16, 2003, in Wake County District Court, Respondent pled guilty and was convicted of willfully failing to file her state individual income tax returns for 1999, 2000, and 2001. The state tax, penalty, and interest for these years amounted to \$12,138.00. Respondent was sentenced forty-five (45) days in custody, which sentence was suspended, and she was placed on eighteen (18) months of unsupervised probation. In addition, Respondent was required to perform forty (40) hours of community service, to pay a three thousand dollar (\$3,000.00) criminal fine, and to file and pay all taxes due in a timely manner.
3. Respondent failed to timely file and pay her federal individual tax returns for the tax years 1999, 2000, and 2001. The federal tax, penalty, and interest for these years amounted to \$49,534.00.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Consent Order - 2
Janet Page Land

2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9) e and 21 NCAC 8N .0201, .0202 (a), .0203 (b)(1), .0204 (c), and .0207.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Janet Page Land, is hereby permanently revoked.

CONSENTED TO THIS THE 15th DAY OF February, 2005.

Janet P. Land
Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF FEBRUARY, 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: W. Wood D. Clark Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-010

IN THE MATTER OF:
Virgil Reginald McConnell, #17666

ORDER

THIS CAUSE coming before the Board on February 21, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Virgil Reginald McConnell (hereinafter "Mr. McConnell") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. McConnell's certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Mr. McConnell failed to timely obtain CPE for 2003 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. McConnell subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2004.

CONCLUSIONS OF LAW

1. Mr. McConnell's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

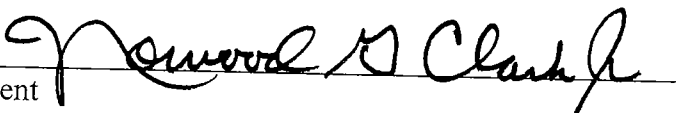
1. Mr. McConnell shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. McConnell's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. McConnell fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 21st day of February, 2005.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY:
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-011

IN THE MATTER OF:
Jeffrey Ragin Hause, #25979

ORDER

THIS CAUSE coming before the Board on February 21, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Jeffrey Ragin Hause (hereinafter "Mr. Hause") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Hause's certificate had been previously placed on conditional status in September of 2000 for failure to complete the Continuing Professional Education (CPE) requirement for 1999.
3. Mr. Hause failed to timely obtain CPE for 2003 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Hause subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2004.

CONCLUSIONS OF LAW

1. Mr. Hause's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Hause shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Hause's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Hause fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 21st day of February, 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: Woodward B. Clark Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-012

IN THE MATTER OF:
Jennifer Fabrizio, #28575

ORDER

THIS CAUSE coming before the Board on February 21, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Jennifer Fabrizio (hereinafter "Ms. Fabrizio") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Fabrizio's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Ms. Fabrizio failed to timely obtain CPE for 2003 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Fabrizio subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2004.

CONCLUSIONS OF LAW

1. Ms. Fabrizio's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

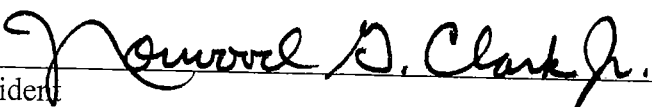
1. Ms. Fabrizio shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Fabrizio's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Fabrizio fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 21st day of February, 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY:
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-013

IN THE MATTER OF:
Michael John Pfeiffer, #22481

ORDER

THIS CAUSE coming before the Board on February 21, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Michael John Pfeiffer (hereinafter "Mr. Pfeiffer") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Pfeiffer's certificate had been previously placed on conditional status in September of 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Mr. Pfeiffer failed to timely obtain CPE for 2003 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Pfeiffer subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2004.

CONCLUSIONS OF LAW

1. Mr. Pfeiffer's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

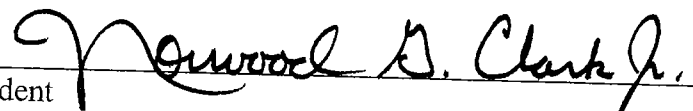
1. Mr. Pfeiffer shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Pfeiffer's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Pfeiffer fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 21st day of February, 2005.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY:
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-014

IN THE MATTER OF:
Mary Ann Kirchner, #23355

ORDER

THIS CAUSE coming before the Board on February 21, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Mary Ann Kirchner (hereinafter "Ms. Kirchner") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Kirchner's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Ms. Kirchner failed to timely obtain CPE for 2003 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Kirchner subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2004.

CONCLUSIONS OF LAW

1. Ms. Kirchner's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

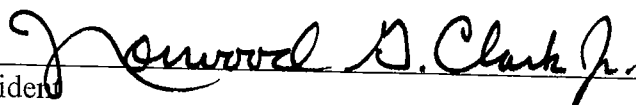
1. Ms. Kirchner shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Kirchner's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Kirchner fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 21st day of February, 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY:
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-015

IN THE MATTER OF:
Paul Lawrence Erickson, #23991

ORDER

THIS CAUSE coming before the Board on February 21, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Paul Lawrence Erickson (hereinafter "Mr. Erickson") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Erickson's certificate had been previously placed on conditional status in September of 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Mr. Erickson failed to timely obtain CPE for 2003 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Erickson subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2004.

CONCLUSIONS OF LAW

1. Mr. Erickson's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

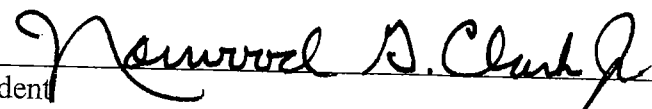
1. Mr. Erickson shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Erickson's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Erickson fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 21st day of February, 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY:
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-016

IN THE MATTER OF:
David Allen Wilson, #21362

ORDER

THIS CAUSE coming before the Board on February 21, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. David Allen Wilson (hereinafter "Mr. Wilson") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Wilson's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirement for 2000.
3. Mr. Wilson failed to timely obtain CPE for 2003 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Wilson subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2004.

CONCLUSIONS OF LAW

1. Mr. Wilson's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Wilson shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Wilson's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Wilson fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 21st day of February, 2005.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Woodward D. Clark Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-017

IN THE MATTER OF:

James Raymond Gummow, Jr., #20827

ORDER

THIS CAUSE coming before the Board on February 21, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. James Raymond Gummow, Jr. (hereinafter "Mr. Gummow") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Gummow's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Mr. Gummow failed to timely obtain CPE for 2003 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Gummow subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2004.

CONCLUSIONS OF LAW

1. Mr. Gummow's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

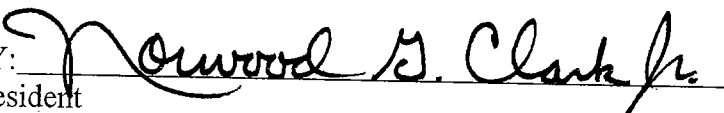
1. Mr. Gummow shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Gummow's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Gummow fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 21st day of February, 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY:
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-018

IN THE MATTER OF:
James Herman McLawhorn, #20218

ORDER

THIS CAUSE coming before the Board on February 21, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. James Herman McLawhorn (hereinafter "Mr. McLawhorn") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. McLawhorn's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirement for 2000.
3. Mr. McLawhorn failed to timely obtain CPE for 2003 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. McLawhorn subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2004.

CONCLUSIONS OF LAW

1. Mr. McLawhorn's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

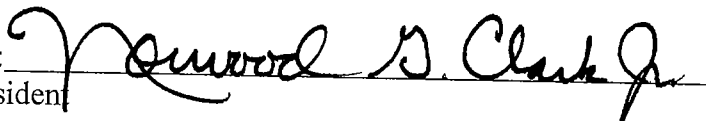
BASED ON THE FOREGOING, the Board orders that:

1. Mr. McLawhorn shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. McLawhorn's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. McLawhorn fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 21st day of February, 2005.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President